



STATE BOARD OF EQUALIZATION

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December 12, 1980

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Second District, San Diego

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Third District, San Rafael

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Fourth District, Pasadena

KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

80/183

TO COUNTY ASSESSORS, COUNTY COUNSELS,  
AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULES 1022 AND 1026

On August 19, 1980, the Board of Equalization, following a scheduled public hearing, adopted amendments to Property Taxes Rule 1022, Standard Unit of Measure, and adopted new Rule 1026, Timber Owner.

Attached for your information is a varityped copy of each rule.

Sincerely,

  
Janice Masterton  
Calendar Clerk

JM:ms

BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT

PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax

Subchapter 11. Timber Yield Tax

Article 1. Valuation of Timberland and Timber

**Rule No. 1022. (Cal. Adm. Code) STANDARD UNIT OF MEASURE**

Reference: Sections 38109, 38204, Revenue and Taxation Code

(a) **GENERAL.** In determining quantities of timber for purposes of the timber yield tax the Scribner Decimal C Log Rule based on a maximum scaling length of 20 feet (Scribner Decimal C (Short Log) Scale) shall be used as the standard board foot log rule for timber that is measurable by the net board foot method. This standard board foot log rule for such timber is to be used in all instances, except that in those rare instances when circumstances preclude the use of this standard board foot log rule for such timber, conversion factors as specified herein shall be employed for reporting harvested timber originally scaled using other than the standard board foot log rule.

Timber that is not normally scaled by the net board foot method shall be measured using the unit commonly employed by those dealing with the wood products to which the timber is to be converted, e.g.

<u>INTENDED WOOD PRODUCT</u>	<u>MEASUREMENT UNIT</u>
Fuel Wood	Cord
Christmas trees, poles and pilings	Lineal foot
Chip wood	Gross scale of useable wood

(b) **DEFINITIONS.** When used in this section the terms board foot and board foot log rule shall have the following meaning:

- (1) Board foot – a solid piece of wood, 12 inches wide, 12 inches long and 1 inch thick.
- (2) Board foot log rule – a method for estimating the volume in board feet of a log with a known diameter and length.

(c) **CONVERSION FACTORS.** When board foot volumes are not scaled using the standard board foot log rule the following factors shall be used to convert the scale employed to the standard scale.

- (1) The Humboldt Log Scale shall be converted to gross Scribner Decimal C (Short Log) Scale by the application of a multiplier factor of 1.45. The actual defect in board feet as determined by the difference between that scale and the mill tally records shall be deducted from the gross Scribner scale. Until January 1, 1978, the Humboldt Log Scale when applied to old growth redwood shall be converted to net Scribner Decimal C (Short Log) Scale by the application of a multiplier factor of 1.15.

**Rule No. 1022. Standard Unit of Measure (Continued)**

(2) The Spaulding Log Scale (Short Log) shall be converted to Scribner Decimal C (Short Log) Scale by the application of a multiplier factor of 1.02.

(3) When logs harvested in California are scaled outside California, and only when circumstances preclude the use of the Scribner Decimal C Log Rule based on a maximum scaling length of 20 feet (Scribner Decimal C (Short Log) Scale), the Scribner Decimal C Log Rule volumes attributable to long log scaling shall be converted to Scribner Decimal C (Short Log) Scale by the application of a multiplier factor of 1.20.

History Adopted November 4, 1976, effective January 1, 1977.

Amended August 19, 1980, effective December 31, 1980.

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PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax

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Article 1. Valuation of Timberland and Timber.

**Rule No. 1026. (Cal. Adm. Code) TIMBER OWNER**

Reference: Sections 38108, 38115, 38301, Revenue and Taxation Code.

Exempt person or agency. The timber yield tax and the timber reserve fund tax are imposed not only on every timber owner who harvests his timber or causes it to be harvested but also on every timber owner of felled or downed timber who acquires title to such felled or downed timber in the state from a person or agency exempt from property taxation under the Constitution or laws of the United States or under the Constitution or laws of the State of California. In some instances, such timber owners may acquire title to felled or downed timber directly from the exempt person or agency. In other instances, however, such timber owners may acquire title to felled or downed timber from an exempt person or agency which itself has previously acquired title to the timber from another exempt person or agency.

Where timber owners of felled or downed timber have acquired title to the timber in the state from an exempt person or agency, "first person who acquires either the legal title or beneficial title to timber after it has been felled" means the first non-exempt person who acquires such title from an exempt person or agency, and such a person is a timber owner liable for applicable timber yield taxes (e.g., where the person initially felling timber is exempt from property taxation and the person acquiring the felled timber is also exempt from property taxation, the first non-exempt person who thereafter acquires title to the felled timber is liable for applicable timber yield taxes).

History: Adopted August 19, 1980, effective December 31, 1980.